



3013 (02-09-04)

ANNUAL REPORT

OF

Name: REEDSBURG UTILITY COMMISSION

Principal Office: 501 UTILITY COURT
P.O. BOX 230
REEDSBURG, WI 53959

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Accumulated Provision for Depreciation - Electric	E-08
Transmission and Distribution Lines	E-10
Rural Line Customers	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Sales of Electricity by Rate Schedule	E-14
Purchased Power Statistics	E-16
Production Statistics Totals	E-17
Production Statistics	E-18
Internal Combustion Generation Plants	E-19
Steam Production Plants	E-19
Hydraulic Generating Plants	E-21
Substation Equipment	E-23
Electric Distribution Meters & Line Transformers	E-24
Street Lighting Equipment	E-25
Electric Operating Section Footnotes	E-26

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: REEDSBURG UTILITY COMMISSION**Utility Address:** 501 UTILITY COURT

P.O. BOX 230

REEDSBURG, WI 53959

When was utility organized? 9/3/1894**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR DAVID MIKONOWICZ P E**Title:** SUPERINTENDENT**Office Address:**

501 UTILITY COURT

P.O. BOX 230

REEDSBURG, WI 53959

Telephone: (608) 524 - 4381**Fax Number:** (608) 524 - 2423**E-mail Address:** davem@mwt.net

President, chairman, or head of utility commission/board or committee:

Name: MR WILLIAM RITZER**Title:** PRESIDENT**Office Address:**

1317 AMBER COURT

REEDSBURG, WI 53959

Telephone: (608) 524 - 6194**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES**Individual or firm, if other than utility employee, auditing utility records:**

Name:**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:****E-mail Address:****Date of most recent audit report:** 3/20/2001**Period covered by most recent audit:** 2000

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DAVID MIKONOWICZ**Title:** SUPERINTENDENT**Office Address:**501 UTILITY COURT
P.O. BOX 230
REEDSBURG, WI 53959-0230**Telephone:** (608) 524 - 4381**Fax Number:** (608) 524 - 2423**E-mail Address:** davem@mwt.net

Name of utility commission/committee: REEDSBURG UTILITY COMMISSION

Names of members of utility commission/committee:MR BARRY BORCHERT, CPA, VICE PRESIDENT
MR JAMES KRUEGER, SECRETARY
MR WILLIAM RITZER, PRESIDENT
MS PATRICIA ROLOFF
MR ROBERT D UTLEY

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	12,635,429	11,061,403	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	11,068,817	9,522,112	2
Depreciation Expense (403)	612,783	530,888	3
Amortization Expense (404-407)	0	7,612	4
Taxes (408)	377,691	358,822	5
Total Operating Expenses	12,059,291	10,419,434	
Net Operating Income	576,138	641,969	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	576,138	641,969	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	17,071	11,103	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	234,251	137,893	10
Miscellaneous Nonoperating Income (421)	(4,958)	0	11
Total Other Income	246,364	148,996	
Total Income	822,502	790,965	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	822,502	790,965	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	370,649	168,915	14
Amortization of Debt Discount and Expense (428)	45,428	38,616	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	474	652	18
Interest Charged to Construction--Cr. (432)	58,204		19
Total Interest Charges	358,347	208,183	
Net Income	464,155	582,782	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,427,935	6,545,153	20
Balance Transferred from Income (433)	464,155	582,782	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	700,000	25
Total Unappropriated Earned Surplus End of Year (216)	6,892,090	6,427,935	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
CD'S, MONEY MARKET, RESTRICTED ACCOUNTS	234,251	5
Total (Acct. 419):	234,251	
Miscellaneous Nonoperating Income (421):		
DEPRECIATION ON OLD BUILDING	(4,958)	6
Total (Acct. 421):	(4,958)	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		25,233			25,233	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll		1,696			1,696	3
Materials		1,358			1,358	4
Taxes		150			150	5
Other (list by major classes):						
DEPRECIATION		4,958			4,958	6
Total costs and expenses	0	8,162	0	0	8,162	
Net income (or loss)	0	17,071	0	0	17,071	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	796,833	11,838,596	0	0	12,635,429	1
Less: interdepartmental sales	0	43,479	0	0	43,479	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	(1,048)	7,302			6,254	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE						0 6
Revenues subject to Wisconsin Remainder Assessment	797,881	11,787,815	0	0	12,585,696	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	228,484	19,031	247,515	1
Electric operating expenses	373,935	31,142	405,077	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	1,696	140	1,836	6
Other nonutility expenses			0	7
Water utility plant accounts	31,411	2,618	34,029	8
Electric utility plant accounts	116,151	9,671	125,822	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant	11,265	941	12,206	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	63,543	(63,543)	0	18
All other accounts	11,735		11,735	19
Total Payroll	838,220	0	838,220	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	23,081,380	18,729,319	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,274,416	5,758,828	2
Net Utility Plant	16,806,964	12,970,491	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	16,806,964	12,970,491	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	348,989	76,990	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	129,190	7,899	6
Net Nonutility Property	219,799	69,091	
Investment in Municipality (123)	400,000	0	7
Other Investments (124)	532,273	432,113	8
Special Funds (125-128)	1,817,008	4,720,101	9
Total Other Property and Investments	2,969,080	5,221,305	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	89,339	370,774	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	380,764	450,350	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,052,653	903,681	15
Other Accounts Receivable (143)	283,471	140,021	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	654,819	380,865	18
Materials and Supplies (151-163)	390,078	367,948	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	8,000	16,271	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,859,124	2,629,910	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	237,783	283,211	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	237,783	283,211	
Total Assets and Other Debits	22,872,951	21,104,917	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,626,432	1,415,941	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	6,892,090	6,427,935	28
Total Proprietary Capital	8,518,522	7,843,876	
LONG-TERM DEBT			
Bonds (221-222)	6,730,000	7,095,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	552,099	0	31
Total Long-Term Debt	7,282,099	7,095,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	1,615,851	993,698	33
Payables to Municipality (233)	153,952	113,746	34
Customer Deposits (235)	7,624	7,762	35
Taxes Accrued (236)	324,060	306,712	36
Interest Accrued (237)	55,539	34,615	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	134,574	120,428	40
Miscellaneous Current and Accrued Liabilities (242)	109,868	111,245	41
Total Current and Accrued Liabilities	2,401,468	1,688,206	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	133,581	167,355	44
Total Deferred Credits	133,581	167,355	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,537,281	4,310,480	49
Total Liabilities and Other Credits	22,872,951	21,104,917	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	7,545,360	0	0	15,481,499	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)				54,521	7
Total Utility Plant	7,545,360	0	0	15,536,020	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,370,813	0	0	4,903,603	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,370,813	0	0	4,903,603	
Net Utility Plant	6,174,547	0	0	10,632,417	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	1,229,730	4,529,098			5,758,828	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	114,692	498,091			612,783	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	11,387				11,387	6
Accruals charged other						7
accounts (specify):						8
CLEARING & SEWER BILLING	21,062	44,010			65,072	9
Salvage	2,653	53,707			56,360	10
Other credits (specify):						11
					0	12
Total credits	149,794	595,808	0	0	745,602	13
Debits during year						14
Book cost of plant retired	8,711	98,929			107,640	15
Cost of removal	0	11,504			11,504	16
Other debits (specify):						17
TRANSFER NONUTILITY PROPER		110,870			110,870	18
Total debits	8,711	221,303	0	0	230,014	19
Balance End of Year	1,370,813	4,903,603	0	0	6,274,416	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
OLD OFFICE BUILDING	0	198,319		198,319	2
PRIVATE SECURITY LIGHTS	76,990	60,199		137,189	3
OLD OFFICE BUILDING - LAND		13,481		13,481	4
Total Nonutility Property (121)	76,990	271,999	0	348,989	
Less accum. prov. depr. & amort. (122)	7,899	121,291		129,190	5
Net Nonutility Property	69,091	150,708	0	219,799	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			352,865		352,865	338,415	3
Total Electric Utility					352,865	338,415	

Account	Total End of Year	Amount Prior Year	
Electric utility total	352,865	338,415	1
Water utility (154)	37,213	29,533	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	390,078	367,948	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
AMORTIZATION LOSS ON REACQUIRED DEBT	28,800	428	109,694	1
DEBT DISCOUNT MORT REV BONDS	16,628	428	128,089	2
Total			237,783	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,415,941	1
Changes during year (explain):		
MAINS	12,471	2
STREET LIGHTING & LINE EXTENSION	198,020	3
Balance end of year	<u>1,626,432</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1993 MORTGAGE REVENUE BOND	10/01/1993	12/01/2006	4.58%	685,000	1
1998 MORTGAGE REVENUE BOND EL	04/01/1998	12/01/2007	4.41%	1,920,000	2
2000 MORTGAGE REVENUE BOND WA	02/01/2000	12/01/2020	5.33%	1,700,000	3
2000 MORTGAGE REVENUE BOND EL	12/01/2000	12/01/2020	5.57%	2,425,000	4
Total Bonds (Account 221):				6,730,000	
Total Reacquired Bonds (Account 222)				0	5

Net amount of bonds outstanding December 31: 6,730,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
COMMUNITY FIRST BANK	03/15/2001	03/15/2006	4.75%	300,000	1
ALLIANT ENERGY - GEO THERMAL CONST.	09/01/2001	09/01/2006	3.00%	252,099	2
Total for Account 224				552,099	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	306,712	1
Accruals:		
Charged water department expense	112,407	2
Charged electric department expense	265,285	3
Charged sewer department expense	5,974	4
Other (explain):		
NONE		5
Total Accruals and other credits	383,666	
Taxes paid during year:		
County, state and local taxes	305,921	6
Social Security taxes	46,086	7
PSC Remainder Assessment	14,311	8
Other (explain):		
NONE		9
Total payments and other debits	366,318	
Balance end of year	324,060	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1992 MORTGAGE REVENUE BOND	1,163	12,787	13,950	0	1
1993 MORTGAGE REVENUE BOND	3,146	37,323	37,745	2,724	2
2000 ELECTRIC MORTGAGE REVENUE BOND	11,112	133,350	133,350	11,112	3
1998 MORTGAGE REVENUE BOND	7,320	87,759	87,850	7,229	4
2000 WATER MORTGAGE REVENUE BOND	7,473	89,676	74,730	22,419	5
Subtotal	30,214	360,895	347,625	43,484	
Advances from Municipality (223)					
NONE	0			0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
COMMUNITY FIRST BANK	0	7,802		7,802	7
ALLIANT ENERGY		1,952	1,952	0	8
Subtotal	0	9,754	1,952	7,802	
Notes Payable (231)					
CUSTOMER DEPOSITS	4,401	474	622	4,253	9
Subtotal	4,401	474	622	4,253	
Total	34,615	371,123	350,199	55,539	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,440,110	1,870,370	0	0	0	4,310,480	1
Add credits during year:							
For Services	26,593					26,593	2
For Mains	111,183					111,183	3
Other (specify):							
HYDRANTS	15,960					15,960	4
LINE EXTENSIONS		73,065				73,065	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	2,593,846	1,943,435	0	0	0	4,537,281	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
INVESTMENT IN CONNECT REEDSBURG	400,000	1
Total (Acct. 123):	400,000	
Other Investments (124):		
INVESTMENT IN ATC	500,160	2
SPECIAL ASSESSMENTS	32,113	3
Total (Acct. 124):	532,273	
Sinking Funds (125):		
WATER BOND RESERVE	38,338	4
ELECTRIC MRB RESERVE	521,595	5
ELECTRIC MRB PRINCIPAL & INTEREST	134,229	6
WATER MRB RESERVE	65,333	7
WATER MRB PRINCIPAL & INTEREST	17,562	8
WATER & ELECTRIC MRB CONSTRUCTION	841,272	9
SINK FUND-BAIRD/PRIN/INT ELECTRIC	157,514	10
SINK FUND-HEALTH INSURANCE RESERVE	41,165	11
Total (Acct. 125):	1,817,008	
Depreciation Fund (126):		
NONE		12
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		13
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		14
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		15
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		16
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	53,786	17
Electric	998,867	18
Sewer (Regulated)		19
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Customer Accounts Receivable (142):		
NONE		20
Total (Acct. 142):	1,052,653	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	107,208	21
Merchandising, jobbing and contract work	176,263	22
Other (specify):		
NONE		23
Total (Acct. 143):	283,471	
Receivables from Municipality (145):		
SEWER JOINT BILLING EXPENSE	86,273	24
PUBLIC FIRE PROTECTION	173,915	25
CONNECT REEDSBURG	200,280	26
CITY S REEDSBURG NEW STREET LIGHTS ETC	194,351	27
Total (Acct. 145):	654,819	
Prepayments (165):		
NONE		28
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		29
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		30
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		31
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		32
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		33
Total (Acct. 186):	0	
Payables to Municipality (233):		
SEWER COLLECTIONS	153,952	34
Total (Acct. 233):	153,952	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Credits (253):		
DEMAND SIDE MANAGEMENT/PUBLIC BENEFITS	133,581	35
Total (Acct. 253):	133,581	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	6,679,494	14,076,012	0	0	20,755,506	1
Materials and Supplies	33,373	345,640	0	0	379,013	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,300,271	4,716,350	0	0	6,016,621	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,516,978	1,906,902	0	0	4,423,880	6
Other (specify):					0	7
Average Net Rate Base	2,895,618	7,798,400	0	0	10,694,018	
Net Operating Income	84,080	492,058	0	0	576,138	8
Net Operating Income as a percent of						
Average Net Rate Base	2.90%	6.31%	N/A	N/A	5.39%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,521,186	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	6,660,012	3
Other (Specify):		4
Total Average Proprietary Capital	8,181,198	
Net Income		
Net Income	464,155	5
Percent Return on Proprietary Capital	5.67%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

THE UTILITY COMPLETED A NEW OPERATIONS CENTER IN 2001 AND
CONSTRUCTED A 500,000 GALLON RESERVOIR.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-17)

231, Notes Payable, Amount is not a notes payable it is our customer deposits.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

From: Terri Gher
To: Dave Mikonowicz
Sent: Thursday, January 09, 2003 11:23 AM
Subject: Re: 4970 Reedsburg 2001 annual report

Here are the answers requested to your questions:

1) We have worked with manufacturer and have figured out test procedures to use on large meters. This was accomplished late in 2001 but did manage to test 3-6" meters. This is over half of the 6" meters in our system. We plan on doing the rest this year (2003). As for the 3" and 4" meters, we are on schedule.

2) The Utility's old office building costing \$198,319 was transferred to nonutility property. This building is no longer used for utility operations

email 12/26/02:

Dear Mr. Mikonowicz:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. The footnotes to the meters schedule on page W-19 states: " Still working on test procedures with manufacturer-will test all this year." Please explain what meters have been tested in 2002.

2. Please explain why the addition of a new operations center required that an adjustment of \$198,319 be made to Account 390, Structures and Improvements as noted in the footnotes to page E-6.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	780,817	1
Total Sales of Water	780,817	
Other Operating Revenues		
Forfeited Discounts (470)	974	2
Miscellaneous Service Revenues (471)	359	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	14,683	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	16,016	
Total Operating Revenues	796,833	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	23,891	8
Pumping Expenses (620-633)	71,103	9
Water Treatment Expenses (640-652)	41,235	10
Transmission and Distribution Expenses (660-678)	174,687	11
Customer Accounts Expenses (901-905)	41,216	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	133,522	14
Total Operation and Maintenance Expenses	485,654	
Other Operating Expenses		
Depreciation Expense (403)	114,692	15
Amortization Expense (404-407)	0	16
Taxes (408)	112,407	17
Total Other Operating Expenses	227,099	
Total Operating Expenses	712,753	
NET OPERATING INCOME	84,080	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential			0	1
Commercial			0	2
Industrial			0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,579	141,676	239,806	4
Commercial	374	97,479	112,431	5
Industrial	33	392,604	220,138	6
Total Metered Sales to General Customers (461)	2,986	631,759	572,375	
Private Fire Protection Service (462)	42		18,223	7
Public Fire Protection Service (463)	1		172,925	8
Other Sales to Public Authorities (464)	43	12,772	17,294	9
Sales to Irrigation Customers (465)			0	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)			0	12
Total Sales of Water	3,072	644,531	780,817	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	172,925	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	172,925	
Forfeited Discounts (470):		
Customer late payment charges	974	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	974	
Miscellaneous Service Revenues (471):		
HYDRANT CHARGES	359	7
Total Miscellaneous Service Revenues (471)	359	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	14,683	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	14,683	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	12,815	1
Operation Labor and Expenses (601)	0	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	11,076	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	23,891	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	5,416	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	43,479	17
Pumping Labor and Expenses (624)	5,798	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	567	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	15,843	25
Total Pumping Expenses	71,103	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	2,708	26
Chemicals (641)	31,409	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	6,866	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	252	33
Total Water Treatment Expenses	41,235	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	22,746	34
Storage Facilities Expenses (661)	1,607	35
Transmission and Distribution Lines Expenses (662)	7,780	36
Meter Expenses (663)	3,227	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	26,637	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	10,832	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	4,233	43
Maintenance of Transmission and Distribution Mains (673)	47,535	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	18,986	46
Maintenance of Meters (676)	5,132	47
Maintenance of Hydrants (677)	25,635	48
Maintenance of Miscellaneous Plant (678)	337	49
Total Transmission and Distribution Expenses	174,687	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	2,666	50
Meter Reading Labor (902)	8,388	51
Customer Records and Collection Expenses (903)	31,210	52
Uncollectible Accounts (904)	(1,048)	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	0	54
Total Customer Accounts Expenses	41,216	
SALES EXPENSES		
Sales Expenses (910)	0	55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	27,688	56
Office Supplies and Expenses (921)	17,290	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	34,855	59
Property Insurance (924)	2,501	60
Injuries and Damages (925)	1,273	61
Employee Pensions and Benefits (926)	38,031	62
Regulatory Commission Expenses (928)	9,743	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	2,141	65
Rents (931)		66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	133,522	
Total Operation and Maintenance Expenses	485,654	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		99,900	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,974	2
Net property tax equivalent		93,926	
Social Security		17,479	3
PSC Remainder Assessment		1,002	4
Other (specify): NONE			5
Total tax expense		112,407	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.216570				3
County tax rate	mills		4.725900				4
Local tax rate	mills		8.818820				5
School tax rate	mills		8.971500				6
Voc. school tax rate	mills		1.526500				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.259290				10
Less: state credit	mills		1.293600				11
Net tax rate	mills		22.965690				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.818820				14
Combined School Tax Rate	mills		10.498000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.316820				17
Total Tax Rate	mills		24.259290				18
Ratio of Local and School Tax to Total	dec.		0.796265				19
Total tax net of state credit	mills		22.965690				20
Net Local and School Tax Rate	mills		18.286772				21
Utility Plant, Jan. 1	\$	5,884,201	5,884,201				22
Materials & Supplies	\$	29,533	29,533				23
Subtotal	\$	5,913,734	5,913,734				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,913,734	5,913,734				26
Assessment Ratio	dec.		0.923779				27
Assessed Value	\$	5,462,983	5,462,983				28
Net Local & School Rate	mills		18.286772				29
Tax Equiv. Computed for Current Year	\$	99,900	99,900				30
Tax Equivalent per 1994 PSC Report	\$	90,634					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	99,900					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	6,102		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	192,134		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	198,236	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	115,821		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	229,733		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	156		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	345,710	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	19,797		23
Total Water Treatment Plant	19,797	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	10,992	18,837	24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			6,102	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			192,134	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	198,236	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			115,821	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			229,733	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			156	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	345,710	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			19,797	23
Total Water Treatment Plant	0	0	19,797	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			29,829	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	373,842	641,694	26
Transmission and Distribution Mains (343)	3,225,120	231,908	27
Fire Mains (344)	0		28
Services (345)	589,410	22,511	29
Meters (346)	403,464	28,218	30
Hydrants (348)	346,985	29,529	31
Other Transmission and Distribution Plant (349)	481		32
Total Transmission and Distribution Plant	4,950,294	972,697	
GENERAL PLANT			
Land and Land Rights (389)	0	23,400	33
Structures and Improvements (390)	0	720,882	34
Office Furniture and Equipment (391)	3,760	11,984	35
Computer Equipment (391.1)	64,405	4,935	36
Transportation Equipment (392)	95,779		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	29,081	2,010	39
Laboratory Equipment (395)	2,752		40
Power Operated Equipment (396)	100,014		41
Communication Equipment (397)	1,394	4,534	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	2,407		44
Other Tangible Property (399)	0		45
Total General Plant	299,592	767,745	
Total utility plant in service directly assignable	5,813,629	1,740,442	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,813,629	1,740,442	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,015,536	26
Transmission and Distribution Mains (343)			3,457,028	27
Fire Mains (344)			0	28
Services (345)			611,921	29
Meters (346)	6,992		424,690	30
Hydrants (348)	325		376,189	31
Other Transmission and Distribution Plant (349)			481	32
Total Transmission and Distribution Plant	7,317	0	5,915,674	
GENERAL PLANT				
Land and Land Rights (389)			23,400	33
Structures and Improvements (390)			720,882	34
Office Furniture and Equipment (391)			15,744	35
Computer Equipment (391.1)			69,340	36
Transportation Equipment (392)			95,779	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			31,091	39
Laboratory Equipment (395)			2,752	40
Power Operated Equipment (396)			100,014	41
Communication Equipment (397)	1,394		4,534	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			2,407	44
Other Tangible Property (399)			0	45
Total General Plant	1,394	0	1,065,943	
Total utility plant in service directly assignable	8,711	0	7,545,360	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	8,711	0	7,545,360	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	88,075	2.94%	5,649	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	88,075		5,649	
PUMPING PLANT				
Structures and Improvements (321)	36,185	2.44%	2,825	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	90,918	4.42%	10,154	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	94	4.29%	7	14
Other Pumping Equipment (328)	0	4.29%		15
Total Pumping Plant	127,197		12,986	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	19,797	6.00%		17
Total Water Treatment Plant	19,797		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	151,640	1.87%	12,990	19
Transmission and Distribution Mains (343)	297,247	0.93%	31,072	20
Fire Mains (344)	0			21
Services (345)	131,046	2.09%	12,554	22
Meters (346)	151,616	5.03%	20,828	23
Hydrants (348)	47,892	1.59%	5,749	24
Other Transmission and Distribution Plant (349)	481	5.00%	24	25
Total Transmission and Distribution Plant	779,922		83,217	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					93,724	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	93,724	
321					39,010	8
322					0	9
323					0	10
324					0	11
325					101,072	12
326					0	13
327					101	14
328					0	15
	0	0	0	0	140,183	
331					0	16
332					19,797	17
	0	0	0	0	19,797	
341					0	18
342					164,630	19
343					328,319	20
344					0	21
345					143,600	22
346	6,992				165,452	23
348	325		2,653		55,969	24
349					505	25
	7,317	0	2,653	0	858,475	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	0	2.90%	10,453	26
Office Furniture and Equipment (391)	975	6.67%	650	27
Computer Equipment (391.1)	31,547	26.27%	17,567	28
Transportation Equipment (392)	58,420	10.50%	14,367	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	21,315	5.83%	1,754	31
Laboratory Equipment (395)	1,402	5.83%	160	32
Power Operated Equipment (396)	100,015	10.50%		33
Communication Equipment (397)	93	6.67%	198	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	972	5.83%	140	36
Other Tangible Property (399)	0			37
Total General Plant	214,739		45,289	
Total accum. prov. directly assignable	1,229,730		147,141	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,229,730		 147,141	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					10,453	26
391					1,625	27
391.1					49,114	28
392					72,787	29
393					0	30
394					23,069	31
395					1,562	32
396					100,015	33
397	1,394				(1,103)	34
397.1					0	35
398					1,112	36
399					0	37
	1,394	0	0	0	258,634	
	8,711	0	2,653	0	1,370,813	
					0	38
	8,711	0	2,653	0	1,370,813	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			49,100	49,100	1
February			42,500	42,500	2
March			47,900	47,900	3
April			47,600	47,600	4
May			53,400	53,400	5
June			60,100	60,100	6
July			78,000	78,000	7
August			75,600	75,600	8
September			75,200	75,200	9
October			53,400	53,400	10
November			47,900	47,900	11
December			49,200	49,200	12
Total annual pumpage	0	0	679,900	679,900	
Less: Water sold				644,531	13
Volume pumped but not sold				35,369	14
Volume sold as a percent of volume pumped				95%	15
Volume used for water production, water quality and system maintenance				5,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				5,000	19
Volume pumped but unaccounted for				30,369	20
Percent of water lost				4%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,400	23
Date of maximum: 7/9/2001					24
Cause of maximum:					25
Hot weather, lawn watering, canning factory					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				800	26
Date of minimum: 11/22/2001					27
Total KWH used for pumping for the year				734,898	28
If water is purchased: Vendor Name: N/A					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
POWER HOUSE	1	260	6	432,000	Yes	1
GRANITE AVENUE	2	250	6	403,200	Yes	2
MYRTLE	3	486	12	1,440,000	Yes	3
LUCKY	4	480	16	1,440,000	Yes	4
DOLLY MADISON	5	222	10	691,200	Yes	5
NISHAN	6	365	18	1,512,000	Yes	6

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	DOLLY MADISON WELL	GRANITE PUMP	LUCKY PUMP HOUSE	1
Location	255 RAILROAD STREET	101 GRANITE AVENUE	821 LUCKY STREET	2
Purpose	P	S	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	STA-RITE	LAYNE	5
Year Installed	1900	1982	1966	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	560	285	715	8
Pump Motor or Standby Engine Mfr	US	STA-RITE	US	10
Year Installed	1900	1982	1966	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	25	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	MYRTLE PUMP HOUSE	NISHAN PUMP HOUSE	POWER HOUSE	14
Location	433 MYRTLE STREET	1700 EIGHTH STREET	S WEBB AVENUE	15
Purpose	P	P	S	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1956	1990	1981	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	500	1,060	310	21
Pump Motor or Standby Engine Mfr	US	GENERAL ELECTRIC	US	23
Year Installed	1956	1990	1981	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	100	25	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PRESSURE BOOSTER			1
Location	1301 NINETEENTH STREET			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	CORNELL			5
Year Installed	1994			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	50			8
Pump Motor or Standby Engine Mfr	CORNELL			10
Year Installed	1994			11
Type	ELECTRIC			12
Horsepower	15			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	14TH. STREET	HIGHWAY H	REED. RD/ 8TH STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1972	2001	1983	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	137	229	137	10
Total capacity in gallons (actual)	500,000	500,000	500,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	19
				20
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WEBB WATER TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1939		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	137		10
Total capacity in gallons (actual)	200,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20
			21
			22
Is a corrosion control chemical used (yes, no)?	Y		23
			24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	322	0	0	0	322	1
M	D	4.000	34,684	0	0	0	34,684	2
M	D	6.000	100,832	1,178	0	0	102,010	3
M	S	6.000	60	0	0	0	60	4
P	D	6.000	1,177	0	0	0	1,177	5
M	D	8.000	60,803	3,001	0	0	63,804	6
M	S	8.000	110	0	0	0	110	7
M	T	8.000	450	0	0	0	450	8
P	D	8.000	7,004	0	0	0	7,004	9
M	D	10.000	40,569	202	0	0	40,771	10
M	S	10.000	150	0	0	0	150	11
M	T	10.000	200	0	0	0	200	12
M	D	12.000	39,038	4,591	0	0	43,629	13
M	T	12.000	100	0	0	0	100	14
P	D	12.000	1,800	0	0	0	1,800	15
Total Within Municipality			287,299	8,972	0	0	296,271	
Total Utility			287,299	8,972	0	0	296,271	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,881	0	0	0	1,881		1
M	1.000	707	45	0	0	752		2
M	1.250	38	0	0	0	38		3
M	1.500	55	0	0	0	55		4
M	2.000	102	0	0	0	102		5
M	3.000	5	0	0	0	5		6
M	4.000	14	0	0	0	14		7
M	6.000	43	0	0	0	43		8
M	8.000	8	0	0	0	8		9
M	10.000	2	0	0	0	2		10
Total Utility		2,855	45	0	0	2,900	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,654	108	89	3	2,676	209	1
0.750	217	8	1	(2)	222	10	2
1.000	108	8	1	0	115	3	3
1.250	4	0	0	0	4	0	4
1.500	39	4	0	0	43	1	5
2.000	60	9	0	0	69	8	6
3.000	16	2	1	0	17	0	7
4.000	10	0	0	0	10	0	8
6.000	5	0	0	0	5	0	9
Total:	3,113	139	92	1	3,161	231	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,375	200	1	10	0	90	2,676	1
0.750	164	37	3	3	0	15	222	2
1.000	31	57	6	7	0	14	115	3
1.250	0	4	0	0	0	0	4	4
1.500	1	33	3	2	0	4	43	5
2.000	0	34	9	21	0	5	69	6
3.000	0	4	4	4	0	5	17	7
4.000	0	2	4	3	0	1	10	8
6.000	0	2	3	0	0	0	5	9
Total:	2,571	373	33	50	0	134	3,161	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	459	14	1		472	2
Total Fire Hydrants	459	14	1	0	472	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 472

Number of distribution system valves end of year: 868

Number of distribution valves operated during year: 438

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

677, MAINTENANCE OF HYDRANTS INCREASED DUE TO MOVING HYDRANTS AS A RESULT OF WIDENING AND RESURFACING MAIN STREET.

923, OUTSIDE SERVICES EMPLOYED INCREASED DUE TO AN ANNEXATION FEE STUDY.

926, EMPLOYEE PENSIONS AND BENEFITS DECREASED DUE TO FEWER HEALTH CLAIMS FOR WATER DEPARTMENT EMPLOYEES. THE UTILITY IS PARTIALLY SELF INSURED FOR HEALTH CLAIMS.

Water Utility Plant in Service (Page W-08)

390, Structures & Improvements, New operation center

342, Distribution Reservoirs & Standpipes, Added new 500,000 gallon reservoir

Accumulated Provision for Depreciation - Water (Page W-10)

Account 397, Communication Equipment has a negative balance because retirements are more than reserve balance.

349, Other Transmission & Distribution Plant, Account overdepreciated-will adjust in 2002.

Water Mains (Page W-17)

343, Mains financed by developers and assessments 111,183, financed by Utility 120,725.

Water Services (Page W-18)

345, Services financed by developer and customers \$22,511

Meters (Page W-19)

Still working on test procedures with manufacturer-will test all this year. meters-to adjust to physical count.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	11,818,778	1
Total Sales of Electricity	11,818,778	
Other Operating Revenues		
Forfeited Discounts (450)	8,995	2
Miscellaneous Service Revenues (451)	350	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	6,372	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	4,101	7
Total Other Operating Revenues	19,818	
Total Operating Revenues	11,838,596	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	9,787,632	8
Transmission Expenses (560-573)	12,092	9
Distribution Expenses (580-598)	349,210	10
Customer Accounts Expenses (901-905)	136,278	11
Sales Expenses (911-916)	(50,000)	12
Administrative and General Expenses (920-932)	347,951	13
Total Operation and Maintenance Expenses	10,583,163	
Other Expenses		
Depreciation Expense (403)	498,091	14
Amortization Expense (404-407)	0	15
Taxes (408)	265,284	16
Total Other Expenses	763,375	
Total Operating Expenses	11,346,538	
NET OPERATING INCOME	492,058	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	8,995	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	8,995	
Miscellaneous Service Revenues (451):		
RECONNECT FEES	350	3
Total Miscellaneous Service Revenues (451)	350	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACT RENTAL	6,372	5
Total Rent from Electric Property (454)	6,372	
Interdepartmental Rents (455):		
NONE	0	6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
ALLIANT EARLY PAYMENTS DISCOUNT/SALES DISCOUNT	4,101	7
Total Other Electric Revenues (456)	4,101	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
POWER PRODUCTION EXPENSES	
STEAM POWER GENERATION EXPENSES	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
Total Steam Power Generation Expenses	0
HYDRAULIC POWER GENERATION EXPENSES	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
Total Hydraulic Power Generation Expenses	0
OTHER POWER GENERATION EXPENSES	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	9,787,512	34
System Control and Load Dispatching (556)		35
Other Expenses (557)	120	36
Total Other Power Supply Expenses	9,787,632	
Total Power Production Expenses	9,787,632	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)	3,157	37
Load Dispatching (561)		38
Station Expenses (562)	2,791	39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)	5,610	41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)	196	47
Maintenance of Underground Lines (572)	338	48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	12,092	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	25,381	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	45,003	52
Overhead Line Expenses (583)	416	53
Underground Line Expenses (584)	11,383	54
Street Lighting and Signal System Expenses (585)		55
Meter Expenses (586)	12,563	56
Customer Installations Expenses (587)	0	57
Miscellaneous Distribution Expenses (588)	108,973	58
Rents (589)		59
Maintenance Supervision and Engineering (590)	18,290	60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)	6,072	62
Maintenance of Overhead Lines (593)	76,619	63
Maintenance of Underground Lines (594)	698	64
Maintenance of Line Transformers (595)	16,360	65
Maintenance of Street Lighting and Signal Systems (596)	23,778	66
Maintenance of Meters (597)	3,674	67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	349,210	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	8,702	69
Meter Reading Expenses (902)	22,973	70
Customer Records and Collection Expenses (903)	97,301	71
Uncollectible Accounts (904)	7,302	72
Miscellaneous Customer Accounts Expenses (905)	0	73
Total Customer Accounts Expenses	136,278	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)		76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)	(50,000)	77
Total Sales Expenses	(50,000)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	51,672	78
Office Supplies and Expenses (921)	40,724	79
Administrative Expenses Transferred -- Credit (922)	0	80
Outside Services Employed (923)	72,076	81
Property Insurance (924)	9,961	82
Injuries and Damages (925)	3,819	83
Employee Pensions and Benefits (926)	154,782	84
Regulatory Commission Expenses (928)	3,552	85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	11,238	87
Rents (931)		88
Maintenance of General Plant (932)	127	89
Total Administrative and General Expenses	347,951	
Total Operation and Maintenance Expenses	10,583,163	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		222,395	1
Social Security	PAYROLL	28,606	2
Wisconsin Gross Receipts Tax	ALL ELECTRIC	974	3
PSC Remainder Assessment	REVENUE	13,309	4
Other (specify): NONE			5
Total tax expense		265,284	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.216570				3
County tax rate	mills		4.725900				4
Local tax rate	mills		8.818820				5
School tax rate	mills		8.971500				6
Voc. school tax rate	mills		1.526500				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.259290				10
Less: state credit	mills		1.293600				11
Net tax rate	mills		22.965690				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.818820				14
Combined School Tax Rate	mills		10.498000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.316820				17
Total Tax Rate	mills		24.259290				18
Ratio of Local and School Tax to Total	dec.		0.796265				19
Total tax net of state credit	mills		22.965690				20
Net Local and School Tax Rate	mills		18.286772				21
Utility Plant, Jan. 1	\$	12,845,118	12,845,118				22
Materials & Supplies	\$	338,415	338,415				23
Subtotal	\$	13,183,533	13,183,533				24
Less: Plant Outside Limits	\$	18,540	18,540				25
Taxable Assets	\$	13,164,993	13,164,993				26
Assessment Ratio	dec.		0.923779				27
Assessed Value	\$	12,161,544	12,161,544				28
Net Local & School Rate	mills		18.286772				29
Tax Equiv. Computed for Current Year	\$	222,395	222,395				30
Tax Equivalent per 1994 PSC Report	\$	214,312					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	222,395					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	1,290	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			1,290 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	12,841		26
Station Equipment (353)	232,754		27
Towers and Fixtures (354)	132,727		28
Poles and Fixtures (355)	176,065		29
Overhead Conductors and Devices (356)	134,267		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	689,944	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	20,844	5,400	34
Structures and Improvements (361)	56,894	554	35
Station Equipment (362)	2,697,824		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	868,374	24,379	38
Overhead Conductors and Devices (365)	1,062,651	21,461	39
Underground Conduit (366)	155,545	40,228	40
Underground Conductors and Devices (367)	2,898,901	253,173	41
Line Transformers (368)	1,691,888	61,146	42
Services (369)	666,077	59,100	43
Meters (370)	500,468	38,729	44
Installations on Customers' Premises (371)	7,852		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	479,340	191,152	47
Total Distribution Plant	11,106,658	695,322	
GENERAL PLANT			
Land and Land Rights (389)	13,481	70,200	48
Structures and Improvements (390)	198,319	2,162,646	49
Office Furniture and Equipment (391)	49,111	36,051	50
Computer Equipment (391.1)	175,897	12,653	51
Transportation Equipment (392)	147,923		52
Stores Equipment (393)	3,307		53
Tools, Shop and Garage Equipment (394)	64,473	9,610	54
Laboratory Equipment (395)	20,042		55
Power Operated Equipment (396)	173,482	122,515	56
Communication Equipment (397)	27,888	12,706	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			12,841	26
Station Equipment (353)			232,754	27
Towers and Fixtures (354)			132,727	28
Poles and Fixtures (355)			176,065	29
Overhead Conductors and Devices (356)			134,267	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	0	0	689,944	
DISTRIBUTION PLANT				
Land and Land Rights (360)			26,244	34
Structures and Improvements (361)			57,448	35
Station Equipment (362)			2,697,824	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	6,672		886,081	38
Overhead Conductors and Devices (365)	8,804		1,075,308	39
Underground Conduit (366)	664		195,109	40
Underground Conductors and Devices (367)	8,971		3,143,103	41
Line Transformers (368)	3,022		1,750,012	42
Services (369)	2,622		722,555	43
Meters (370)	7,292		531,905	44
Installations on Customers' Premises (371)			7,852	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	1,514		668,978	47
Total Distribution Plant	39,561	0	11,762,419	
GENERAL PLANT				
Land and Land Rights (389)		(13,481)	70,200	48
Structures and Improvements (390)		(198,319)	2,162,646	49
Office Furniture and Equipment (391)			85,162	50
Computer Equipment (391.1)			188,550	51
Transportation Equipment (392)			147,923	52
Stores Equipment (393)			3,307	53
Tools, Shop and Garage Equipment (394)			74,083	54
Laboratory Equipment (395)			20,042	55
Power Operated Equipment (396)	53,818		242,179	56
Communication Equipment (397)	5,550		35,044	57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	873,923	2,426,381	
Total utility plant in service directly assignable	12,670,525	3,121,703	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 12,670,525	 3,121,703	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	59,368	(211,800)	3,029,136
Total utility plant in service directly assignable	98,929	(211,800)	15,481,499
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	98,929	(211,800)	15,481,499

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0			13
Fuel Holders, Producers and Accessories (342)	0			14
Prime Movers (343)	0			15
Generators (344)	0			16
Accessory Electric Equipment (345)	0			17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	3,981	3.00%	385	19
Station Equipment (353)	87,411	3.30%	7,681	20
Towers and Fixtures (354)	45,961	2.80%	3,716	21
Poles and Fixtures (355)	100,705	2.80%	4,930	22
Overhead Conductors and Devices (356)	47,641	3.20%	4,297	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					4,366	19
353					95,092	20
354					49,677	21
355					105,635	22
356					51,938	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	285,699		21,009	
DISTRIBUTION PLANT				
Structures and Improvements (361)	15,104	3.00%	1,715	27
Station Equipment (362)	936,751	3.20%	86,332	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	396,829	3.90%	34,211	30
Overhead Conductors and Devices (365)	416,137	3.10%	33,138	31
Underground Conduit (366)	28,250	2.00%	3,507	32
Underground Conductors and Devices (367)	722,856	3.30%	99,693	33
Line Transformers (368)	555,600	3.30%	56,791	34
Services (369)	262,368	4.10%	28,467	35
Meters (370)	166,901	5.00%	25,809	36
Installations on Customers' Premises (371)	7,852	5.60%		37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	206,943	5.10%	29,282	39
Total Distribution Plant	3,715,591		398,945	
GENERAL PLANT				
Structures and Improvements (390)	110,870	2.50%	29,512	40
Office Furniture and Equipment (391)	49,110	6.30%	4,230	41
Computer Equipment (391.1)	35,395	20.00%	36,445	42
Transportation Equipment (392)	108,778	15.00%	22,188	43
Stores Equipment (393)	3,115	4.00%	132	44
Tools, Shop and Garage Equipment (394)	29,504	6.70%	4,367	45
Laboratory Equipment (395)	6,139	5.00%	1,343	46
Power Operated Equipment (396)	173,481	15.00%	21,822	47
Communication Equipment (397)	11,416	6.70%	2,108	48
Miscellaneous Equipment (398)	0	5.00%		49
Other Tangible Property (399)	0	6.70%		50
Total General Plant	527,808		122,147	
Total accum. prov. directly assignable	4,529,098		542,101	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	306,708	
361					16,819	27
362					1,023,083	28
363					0	29
364	6,672	2,080	9,476		431,764	30
365	8,804	2,080	7,492		445,883	31
366	664				31,093	32
367	8,971		2,922		816,500	33
368	3,022				609,369	34
369	2,622	5,264			282,949	35
370	7,292				185,418	36
371					7,852	37
372					0	38
373	1,514	2,080	1,912		234,543	39
	39,561	11,504	21,802	0	4,085,273	
390				(110,870)	29,512	40
391					53,340	41
391.1					71,840	42
392					130,966	43
393					3,247	44
394					33,871	45
395					7,482	46
396	53,818		31,905		173,390	47
397	5,550				7,974	48
398					0	49
399					0	50
	59,368	0	31,905	(110,870)	511,622	
	98,929	11,504	53,707	(110,870)	4,903,603	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>4,529,098</u>		<u>542,101</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	98,929	11,504	53,707	(110,870)	4,903,603

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.80	54.81	1
7.2/12.5 kV (12kV)	2.50	18.64	2
14.4/24.9 kV (25kV)	0.00	0.00	3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	0.00	0.00	5
7.2/12.5 kV (12kV)	0.00	0.00	6
14.4/24.9 kV (25kV)	0.00	0.00	7
Other:			
NONE			8
Transmission System			
34.5 kV	0.00	0.00	9
69 kV	0.00	3.67	10
115 kV	0.00	0.00	11
138 kV	0.00	0.00	12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	3	11
Nonfarm	48	12
Total	51	13
Total customers on rural lines at end of year	51	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage (kWh) (000's) (f)	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)		
January	01	38,211	Tuesday	01/09/2001	09:00	19,992	1
February	02	37,997	Wednesday	02/21/2001	11:00	20,132	2
March	03	37,934	Thursday	02/22/2001	10:00	19,600	3
April	04	37,430	Monday	03/26/2001	09:00	19,572	4
May	05	37,560	Tuesday	05/22/2001	02:00	19,292	5
June	06	39,753	Thursday	06/14/2001	01:00	26,163	6
July	07	42,571	Monday	07/09/2001	02:00	22,540	7
August	08	45,314	Tuesday	08/07/2001	13:00	22,701	8
September	09	41,916	Friday	09/07/2001	12:00	19,610	9
October	10	38,144	Thursday	10/11/2001	08:00	20,509	10
November	11	37,418	Wednesday	11/28/2001	12:00	18,333	11
December	12	38,884	Thursday	12/20/2001	08:00	19,333	12
Total		473,132				247,777	
System Name REEDSBURG UTILITY COMMISSION							

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)	Monthly Peak				Monthly Energy Usage (kWh) (000's) (f)
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	
January	01				13
February	02				14
March	03				15
April	04				16
May	05				17
June	06				18
July	07				19
August	08				20
September	09				21
October	10				22
November	11				23
December	12				24
Total	<u>0</u>				<u>0</u>
System Name REEDSBURG UTILITY COMMISSION					
State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.					
Type of Reading	Supplier				
60 minutes integrated	WISCONSIN PUBLIC POWER INC				

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		247,776	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		247,776	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		236,641	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility		1,600	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		1,600	23
Total Sold and Used		238,241	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		9,535	27
Total Energy Losses		9,535	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		3.8482%	29
Total Disposition of Energy		247,776	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	3,581	33,464	1
Total Sales for Residential Sales		3,581	33,464	
Commercial & Industrial				
SMALL POWER	CP-1	33	8,695	2
LARGE POWER	CP-2	28	74,226	3
LARGE INDUSTRIAL	CP-3	1	104,056	4
COMMERCIAL & WHOLESALE	GS-1	557	15,288	5
DUSK TO DAWN	MS-2	55	36	6
Total Sales for Commercial & Industrial		674	202,301	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	876	7
Total Sales for Public Street & Highway Lighting		1	876	
Sales for Resale				
INTERDEPARTMENTAL	GS-1	1	985	8
Total Sales for Sales for Resale		1	985	
TOTAL SALES FOR ELECTRICITY		4,257	237,626	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,873,699	193,183	2,066,882	1
0	0	1,873,699	193,183	2,066,882	
28,930	37,166	438,530	50,204	488,734	2
193,606	213,392	3,183,069	442,251	3,625,320	3
218,274	259,092	3,925,858	617,155	4,543,013	4
		847,703	88,489	936,192	5
		4,345	208	4,553	6
440,810	509,650	8,399,505	1,198,307	9,597,812	
		90,509	5,133	95,642	7
0	0	90,509	5,133	95,642	
		58,442	0	58,442	8
0	0	58,442	0	58,442	
440,810	509,650	10,422,155	1,396,623	11,818,778	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor		ALLIANT ENERGY		WPPI		1
Point of Delivery		UTILITY SUBSTATION		UTILITY SUBSTATION		2
Type of Power Purchased (firm, dump, etc.)		FIRM		FIRM		3
Voltage at Which Delivered		69 KV		69 KV		4
Point of Metering		ALLIANT SUBSTATION		ALLIANT SUBSTATION		5
Total of 12 Monthly Maximum Demands -- kW		473,132		473,132		6
Average load factor		42.6453%		29.0935%		7
Total Cost of Purchased Power		5,465,326		4,303,972		8
Average cost per kWh		0.0371		0.0428		9
On-Peak Hours (if applicable)						10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	9,532	10,460			12
	February	10,353	9,779			13
	March	10,029	9,571			14
	April	9,806	9,766			15
	May	9,805	9,487			16
	June	13,369	12,794			17
	July	10,838	11,702			18
	August			12,089	10,612	19
	September			9,558	10,052	20
	October			10,999	9,509	21
	November			9,533	8,800	22
	December			9,224	10,109	23
	Total kWh (000)	73,732	73,559	51,403	49,082	24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	NONE			1
Unit Identification	NONE			2
Type of Generation				3
kWh Net Generation (000)				4
Is Generation Metered or Estimated?				5
Is Exciter & Station Use Metered or Estimated?				6
60-Minute Maximum Demand--kW (est. if not meas.)				7
Date and Hour of Such Maximum Demand				8
Load Factor				9
Maximum Net Generation in Any One Day				10
Date of Such Maximum				11
Number of Hours Generators Operated				12
Maximum Continuous or Dependable Capacity--kW				13
Is Plant Owned or Leased?				14
Total Production Expenses				15
Cost per kWh of Net Generation (\$)				16
Monthly Net Generation --- kWh (000): January				17
February				18
March				19
April				20
May				21
June				22
July				23
August				24
September				25
October				26
November				27
December				28
Total kWh (000)	0			29
Gas Consumed--Therms				30
Average Cost per Therm Burned (\$)				31
Fuel Oil Consumed Barrels (42 gal.)				32
Average Cost per Barrel of Oil Burned (\$)				33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons				36
Average Cost per Gallon (\$)				37
kWh Net Generation per Gallon of Fuel Oil				38
kWh Net Generation per Gallon of Lubr. Oil				39
Does plant produce steam for heating or other purposes in addition to elec. generation?				40
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)				54

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE					NONE		
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE			NONE			
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	GREDE E	GREDE W	INDUSTRY A	INDUSTRY B	MAIN	1
Voltage--High Side	69,000	69,000	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	12,470	4,160	4,160	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Capacity of Transformers in kVA	5,000	10,000	10,000	7,500	10,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	NORTH	WASHBRN				16
Voltage--High Side	69,000	69,000				17
Voltage--Low Side	12,470	4,160				18
Num. of Main Transformers in Operation	1	1				19
Capacity of Transformers in kVA	10,000	5,000				20
Number of Spare Transformers on Hand	0	0				21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	4,519	1,073	117,457	1
Acquired during year	117	35	4,061	2
Total	4,636	1,108	121,518	3
Retired during year	59	6	315	4
Sales, transfers or adjustments increase (decrease)	6	20	3,824	5
Number end of year	4,583	1,122	125,027	6
Number end of year accounted for as follows:				7
In customers' use	4,227	889	92,738	8
In utility's use	28	19	1,243	9
Inactive transformers on system				10
Locked meters on customers' premises	34			11
In stock	294	214	31,046	12
Total end of year	4,583	1,122	125,027	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	230	65	63,149	1
Sodium Vapor	130	9	4,942	2
Sodium Vapor	193	152	123,890	3
Sodium Vapor	470	42	83,382	4
Total		268	275,363	
Ornamental				
Incandescent	300	4	5,069	5
Mercury Vapor	175	9	8,744	6
Sodium Vapor	70	148	62,515	7
Sodium Vapor	150	33	26,865	8
Sodium Vapor	250	43	45,408	9
Sodium Vapor	300	99	161,399	10
Sodium Vapor	400	128	254,116	11
Sodium Vapor	800	10	39,706	12
Total		474	603,822	
Other				
NONE		0	0	13
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

582, STATION EXPENSE, INCLUDES REPAIR OF VARIOUS SUBSTATION VOLTAGE REGULATORS AND CLEANING SUBSTATIONS.

588, MISCELLANEOUS DISTRIBUTION EXPENSES INCREASED DUE TO MOVING LINES WHEN MAIN STREET WAS WIDENED AND RESURFACED.

921, OFFICE SUPPLIES AND EXPENSES INCREASED DUE TO STOCKING MORE OFFICE AND REPLACING MINOR OFFICE EQUIPMENT DUE TO MOVING TO NEW OFFICE FACILITY.

926, PENSIONS AND BENEFITS INCREASED BECAUSE UTILITY IS PARTIALLY SELF INSURED AND THERE WERE MORE HEALTH CLAIMS IN 2001.

930. MISCELLANEOUS GENERAL EXPENSES DECREASED BECAUSE THE UTILITY INCURRED GREAT LAKES UTILITIES EXPENSES IN THE YEAR 2000.

Electric Utility Plant in Service (Page E-06)

389, Land & Land Rights, Adjustment is transfer of old office & garage to non utility property.

373, Street Lighting & Signal Systems, Added new Street Lights on main Street.

396, Power Operated Equipment, Added new bucket truck.

367, Underground Conductors & Devices, Line Extensions in New Developments.

390, Structures & Improvements, Added new operation Center. Effects both adjustments column and Additions Column.

Accumulated Provision for Depreciation - Electric (Page E-08)

Account 390, Structures and Improvements adjustment is a transfer to nonutility property for the old office building and garage facility which is no longer in use.

Transmission and Distribution Lines (Page E-10)

INCLUDES BOTH OVERHEAD AND UNDERGROUND PRIMARY DISTRIBUTION MILES.

Sales of Electricity by Rate Schedule (Page E-14)

Sales for Resale - "interdepartmental" - Jerry will call utility to discuss correct reporting. 5/2/02 ele

Purchased Power Statistics (Page E-16)

SWITCHED WHOLESALE SUPPLIERS. LOAD FACTOR CALCULATION DOES NOT REFLECT THIS CHANGE.

INCLUDED IN WPPI COST IS \$62,697 OF CHARGES FROM ALLIANT FOR FUEL COST RECOVERY. ALSO INCLUDED IN WPPI COST IS \$229,035 DUE TO CHANGING METERING DATE TO END OF MONTH.

INCLUDED IN JUNE KWHRS ARE AN ADDITIONAL 6,423,000 KWHRS FOR THE PERIOD 6/21/01 THROUGH 7/1/01.
